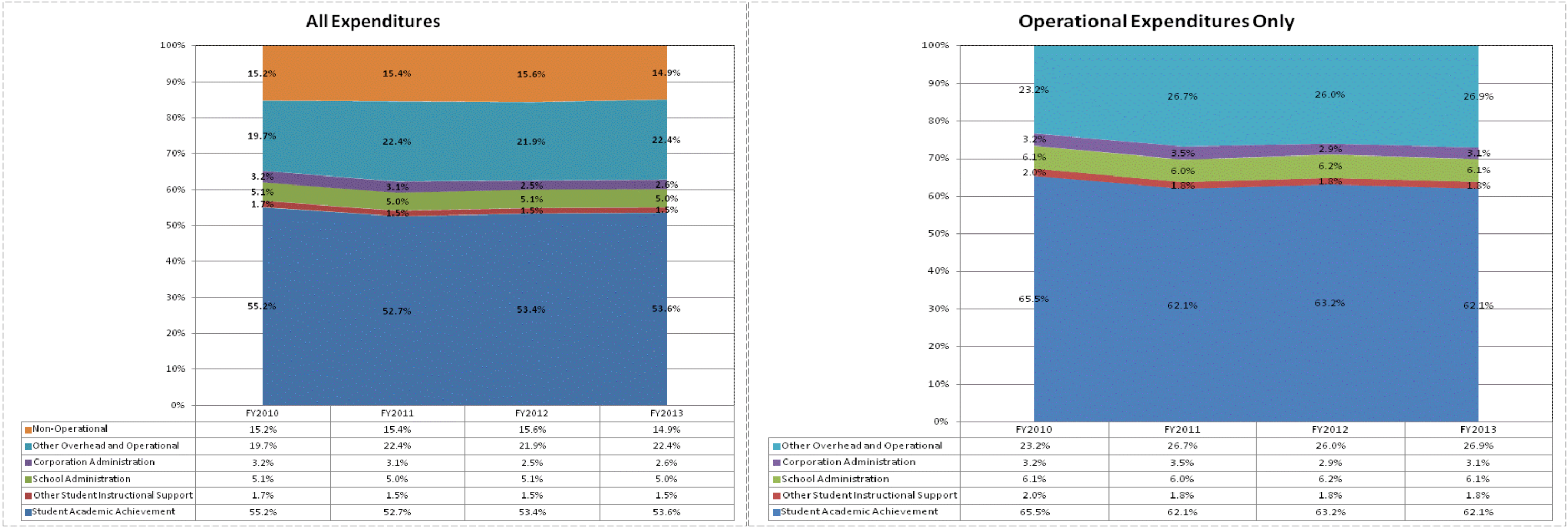


School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Spencer-Owen Community Schools (6195)

Spencer-Owen Community Schools (6195)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$16,303,977	52.1%	\$17,215,502	53.7%	\$15,478,949	53.4%	\$15,790,686	53.6%
Student Instructional Support	\$2,031,217	6.5%	\$2,241,185	7.0%	\$1,918,007	6.6%	\$1,915,584	6.5%
Overhead and Operational	\$6,936,460	22.2%	\$8,204,533	25.6%	\$7,061,326	24.4%	\$7,360,430	25.0%
Nonoperational	\$6,006,687	19.2%	\$4,399,467	13.7%	\$4,519,331	15.6%	\$4,372,658	14.9%
Grand Total	\$31,278,341		\$32,060,688		\$28,977,613		\$29,439,357	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	58.6%	60.7%	60.0%	60.1%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data   July 2012 - June 2013**  
**Spencer-Owen Community Schools (6195)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$445,791	\$500,582	N/A	N/A	12%
11100 Regular Programs; Elementary	\$4,952,422	\$7,016,880	\$5,444,929	\$5,177,076	5%	-26%	-5%
11200 Regular Programs; Middle/Junior High	\$1,493,091	\$2,005,032	\$1,756,796	\$1,826,077	22%	-9%	4%
11300 Regular Programs; High School	\$2,492,250	\$3,471,733	\$3,244,754	\$3,113,600	25%	-10%	-4%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$14,753	\$52,703	\$7,563	\$61,726	318%	17%	> 500%
11410 Vocational Education; Agriculture A	\$66,166	\$102,194	\$111,488	\$110,719	67%	8%	-1%
11460 Vocational Education; Occupational Home Economics	\$188,317	\$277,601	\$194,498	\$157,910	-16%	-43%	-19%
11480 Vocational Education; Industrial Education A	\$0	\$376	\$39	\$126	N/A	-67%	223%
11590 Other Vocational Education Programs	\$107,538	\$27,813	\$74,425	\$29,104	-73%	5%	-61%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$22,116	\$9,641	\$0	\$0	-100%	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$7,155	\$1,955	\$0	N/A	-100%	-100%
11910 Other Regular Programs; Competency Testing	\$9,485	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$12,745	\$48,412	\$37,645	\$36,314	185%	-25%	-4%
12210 Mental Disabilities; Mild Mental Disabilities	\$590,363	\$962,401	\$947,606	\$1,015,708	72%	6%	7%
12230 Mental Disabilities; Severe Mental Disabilities	\$200,885	\$397,326	\$502,835	\$402,442	100%	1%	-20%
12350 Physical Impairment; Homebound	\$1,144	\$4,217	\$7,639	\$5,357	368%	27%	-30%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$86,006	\$83,067	\$71,120	\$64,193	-25%	-23%	-10%
12510 Culturally Different; Communication Disorders	\$86,959	\$171,017	\$111,017	\$104,581	20%	-39%	-6%
12520 Culturally Different; Compensatory	\$0	\$3,006	\$0	\$0	N/A	-100%	N/A
12610 Learning Disability	\$466,193	\$697,149	\$722,325	\$780,017	67%	12%	8%
12810 Special Education Preschool	\$190,740	\$158,378	\$181,184	\$214,430	12%	35%	18%
12900 Other Special Programs	\$9,716	\$1,228	\$2,012	\$135,989	> 500%	> 500%	> 500%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$24,056	\$25,495	\$0	\$0	-100%	-100%	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$23,309	\$787	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$0	\$9,290	\$0	\$4,130	N/A	-56%	N/A
14300 Summer School Programs; High School	\$0	\$30,332	\$26,564	\$32,736	N/A	8%	23%
15100 Enrichment Programs; Non-Credit	\$49,033	\$45,813	\$101,666	\$68,062	39%	49%	-33%
16100 Remediation Testing	\$25,374	\$32,479	\$177	\$25,210	-1%	-22%	> 500%
16200 Preventive Remediation	\$58,071	\$68,515	\$3,534	\$22,408	-61%	-67%	> 500%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$226,240	\$278,940	\$179,023	\$160,725	-29%	-42%	-10%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$384,614	\$394,155	\$361,974	\$465,655	21%	18%	29%
17900 Payments to Other Governmental Units Within State; Other	\$14,264	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$42,740	\$52,559	\$177,123	\$188,803	342%	259%	7%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$178,448	\$66,172	\$44,157	\$40,973	-77%	-38%	-7%
22220 Library/Media Services; School Library	\$154,270	\$198,283	\$122,292	\$124,340	-19%	-37%	2%
22230 Library/Media Services; Audiovisual	\$2,816	\$4,617	\$3,577	\$6,478	130%	40%	81%
22250 Library/Media Services; Computer Assisted Instruction Services	\$85,024	\$36,376	\$1,228	\$318,686	275%	> 500%	> 500%
22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$3,728	\$4,241	N/A	N/A	14%
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$69,994	\$0	N/A	N/A	-100%
22360 Instruction, Related Technology; Network Support	\$185,888	\$229,077	\$195,702	\$216,290	16%	-6%	11%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$52,124	\$46,984	N/A	N/A	-10%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$18,578	\$26,668	\$26,730	\$23,530	27%	-12%	-12%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$235,116	\$0	\$0	\$0	-100%	N/A	N/A
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$60,946	\$0	N/A	N/A	-100%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$17,671	\$4,109	\$9,557	\$17,489	-1%	326%	83%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$214,506	\$173,233	\$287,995	N/A	34%	66%
26497 2007 Account Code - Teachers Retirement Fund	\$698,562	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$13,414,964</b>	<b>\$17,215,502</b>	<b>\$15,478,949</b>	<b>\$15,790,686</b>	<b>18%</b>	<b>-8%</b>	<b>2%</b>

**Student Instructional Support**



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Spencer-Owen Community Schools (6195)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$2,593	\$0	\$0	N/A	-100%	N/A
21130 Attendance and Social Work Services; Social Work Services	\$26,904	\$500	\$2,909	\$5,600	-79%	> 500%	93%
21210 Guidance Services; Service Area Direction	\$336,337	\$410,786	\$353,577	\$331,011	-2%	-19%	-6%
21220 Guidance Services; Counseling Services	\$5,660	\$0	\$0	\$0	-100%	N/A	N/A
21230 Guidance Services; Appraisal Services	\$1,644	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$49,951	\$59,477	\$66,932	\$84,423	69%	42%	26%
21390 Health Services; Other Health Services	\$0	\$78	\$0	\$0	N/A	-100%	N/A
21890 Special Education Administration; Other Special Education Administration	\$0	\$84	\$6,363	\$10,199	N/A	> 500%	60%
24100 Office of The Principal	\$1,190,344	\$1,767,668	\$1,488,226	\$1,484,351	25%	-16%	0%
Student Instructional Support Total	\$1,610,839	\$2,241,185	\$1,918,007	\$1,915,584	19%	-15%	0%

Overhead and Operational

23110 Board of Education; Service Area Direction	\$28,069	\$42,623	\$32,326	\$32,647	16%	-23%	1%
23150 Board of Education; Legal Services	\$25,528	\$11,452	\$15,901	\$7,016	-73%	-39%	-56%
23160 Board of Education; Promotion Expenses	\$0	\$3,879	\$5,661	\$1,686	N/A	-57%	-70%
23210 Executive Administration; Office of The Superintendent	\$318,708	\$555,400	\$332,841	\$370,007	16%	-33%	11%
23220 Executive Administration; Community Relations	\$0	\$0	\$160	\$0	N/A	N/A	-100%
25110 Fiscal Services; Office of The Business Manager	\$0	\$322,741	\$237,378	\$321,765	N/A	0%	36%
25160 Fiscal Services; Financial Accounting	\$8,480	\$10,971	\$15,088	\$22,168	161%	102%	47%
25191 Other Fiscal Services; Refund of Revenue	\$2,880	\$523,068	\$22,019	\$7,359	156%	-99%	-67%
25196 Other Fiscal Services; Cash Change	\$0	\$650	\$300	\$250	N/A	-62%	-17%
25400 Planning, Research, Development and Evaluation	\$8,638	\$14,210	\$2,014	\$0	-100%	-100%	-100%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$10,951	\$0	N/A	N/A	-100%
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$0	\$26,442	\$0	N/A	N/A	-100%
25990 Other Support Services, Central	\$353,681	\$23,761	\$11,471	\$775	-100%	-97%	-93%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$68,091	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,056,734	\$2,797,416	\$2,347,093	\$2,448,740	19%	-12%	4%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$15,805	\$10,603	\$7,394	\$1,473	-91%	-86%	-80%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$133,321	\$151,055	\$111,033	\$124,247	-7%	-18%	12%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,475	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$5,000	\$22,469	\$30,000	N/A	500%	34%
26700 Operation and Maintenance of Plant Services; Insurance	\$181,435	\$307,094	\$158,719	\$151,438	-17%	-51%	-5%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$303,111	\$320,780	\$361,900	\$425,434	40%	33%	18%
27010 Student Transportation; Service Area Direction	\$78,141	\$103,302	\$121,389	\$138,486	77%	34%	14%
27100 Student Transportation; Vehicle Operation	\$244,782	\$260,119	\$416,920	\$447,527	83%	72%	7%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$103,011	\$60,647	\$49,627	\$56,405	-45%	-7%	14%
27400 Student Transportation; Purchase of School Buses	\$74,025	\$29,935	\$81,585	\$9,297	-87%	-69%	-89%
27500 Student Transportation; Insurance on Buses	\$0	\$183	\$4,824	\$5,000	N/A	> 500%	4%
27700 Student Transportation; Contracted Transportation Services	\$1,463,065	\$1,577,136	\$1,488,685	\$1,521,849	4%	-4%	2%
27900 Student Transportation; Other Student Transportation Services	\$29	\$0	\$0	\$0	-100%	N/A	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$363,548	\$480,965	\$529,401	\$562,595	55%	17%	6%
31400 Food Services Operations; Food Purchases	\$526,819	\$591,543	\$647,734	\$674,265	28%	14%	4%
Overhead and Operational Total	\$6,360,375	\$8,204,533	\$7,061,326	\$7,360,430	16%	-10%	4%

Nonoperational

33100 Community Service Operations; Direction of Community Services	\$1,376	\$8,718	\$1,023	\$10,980	> 500%	26%	> 500%
33500 Welfare Activities Services	\$698	\$0	\$1,395	\$2,594	272%	N/A	86%
33910 High School Band Uniforms	\$0	\$3,498	\$2,458	\$12,404	N/A	255%	405%
33930 Latch Key Kid Program	\$22,609	\$19,412	\$37,453	\$42,277	87%	118%	13%
33940 Child Care Services	\$45,411	\$47,567	\$0	\$0	-100%	-100%	N/A
33990 Other Community Services; Other	\$1,350	\$19,632	\$15,870	\$2,403	78%	-88%	-85%

School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Spencer-Owen Community Schools (6195)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
45100 Building Acquisition, Construction and Improvements	\$2,580,979	\$875,888	\$575,662	\$255,771	-90%	-71%	-56%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$5,500	\$18,985	\$22,630	\$18,595	238%	-2%	-18%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$161,892	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$345,519	\$61,905	\$94,102	\$108,125	-69%	75%	15%
51100 Debt Services; Principal on Debt; Bonds	\$110,000	\$122,000	\$426,000	\$551,164	401%	352%	29%
51400 Debt Services; Principal on Debt; School Bus Loans	\$0	\$0	\$0	\$65,708	N/A	N/A	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$25,793	\$0	N/A	N/A	-100%
52100 Debt Services; Interest on Debt; Bonds	\$146,001	\$153,622	\$148,077	\$169,976	16%	11%	15%
52200 Debt Services; Interest on Debt; Temporary Loans	\$63,900	\$70,563	\$34,126	\$22,446	-65%	-68%	-34%
52400 Debt Services; Interest on Debt; School Bus Loans	\$0	\$0	\$0	\$6,580	N/A	N/A	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$0	\$0	\$0	\$24,921	N/A	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$954,000	\$585,000	\$876,075	\$960,000	1%	64%	10%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$531,500	\$366,499	\$206,000	N/A	-61%	-44%
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$0	\$23,570	N/A	N/A	N/A
54200 Common School Fund; Principal	\$1,554,495	\$1,012,773	\$1,145,006	\$1,197,822	-23%	18%	5%
54250 Common School Fund; Interest	\$0	\$868,404	\$738,761	\$691,324	N/A	-20%	-6%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$8,401	\$0	N/A	N/A	-100%
Nonoperational Total	\$5,993,730	\$4,399,467	\$4,519,331	\$4,372,658	-27%	-1%	-3%
Prorated By Fund							
26491 2007 Account Code - PERF	\$223,518	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,090,721	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$90,251	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$2,419,329	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$21,383	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$53,231	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,898,432	\$0	\$0	\$0	N/A	N/A	N/A